

**CHAPTER NO. 494**

**SENATE BILL NO. 1836**

**By Herron, Miller, Kilby, Kyle, Crowe, Fowler, Kurita**

**Substituted for: House Bill No. 288**

**By Hargett, McMillan, McDaniel, Sargent**

AN ACT to amend Tennessee Code Annotated, Section 67-4-1708, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1708, is amended by adding the following language as a new, appropriately designated subsection:

(c) Notwithstanding any provision of this part or any other law to the contrary, the privilege tax levied by this part does not apply to any person who is in the armed forces of the United States, or is called into active military service of the United States, as defined in § 58-1-102, from a reserve or national guard unit, for more than one hundred and eighty (180) days during the fiscal year.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

**PASSED: May 28, 2005**

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

**APPROVED this 22<sup>nd</sup> day of June 2005**

  
PHIL BREDESEN, GOVERNOR